

FIRST REGULAR SESSION

HOUSE BILL NO. 1355

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JOHNSON.

2682H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales tax involving discount coupons.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be
2 known as section 144.520, to read as follows:

2 **144.520. Notwithstanding the provisions of section 144.021, 144.083, or any other**
3 **provision of this chapter to the contrary, the rate of tax imposed in section 144.020 shall**
4 **apply at the time of purchase of a discount coupon. Such imposition of tax shall be upon**
5 **the amount paid for the discount coupon, not upon its value. The tax imposed upon any**
6 **subsequent purchase using a discount coupon for which the sales tax has already been paid**
shall be upon the amount due after the application of the discount coupon.

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EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.